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SECRET

28 March 1955

MEMORANDUM FOR:

ATTENTION

SUBJECT : Federal Credit Union - Information Tax  
Return

1. Revenue Ruling 55-133 (§ 37139 CCH Federal Tax Reporter) indicates that Federal Credit Unions must file annual information returns on Form 990 since they are not wholly owned by the U. S., its agencies, or instrumentalities.

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Assistant General Counsel

OGC/

Orig & L -

- 1 - General Tax File
- 1 - OGC 350 South
- 1 - Chrono.

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